Office of the Accountant General of the Federation

Table I

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of December, 2021 Shared in January, 2022

S/n	Beneficiaries	Statutory	Exchange Gain Difference	VAT	Total
		₦	₦	₦	₦
1	FGN (see Table II)	**248,884,599,722.68**	**2,460,982,500.19**	**28,111,350,923.18**	**279,456,933,146.05**
2	State (see Table III)	**126,237,594,999.81**	**1,248,243,211.94**	**93,704,503,077.28**	**221,190,341,289.02**
3	LGCs (see Table IV)	**97,323,894,348.65**	**962,343,194.83**	**65,593,152,154.09**	**163,879,389,697.58**
4	13% Derivation Fund	**34,820,078,035.78**	**477,163,784.05**	**-**	**35,297,241,819.83**
5	Cost of Collection - NCS	**9,264,356,874.99**	**-**	**834,728,837.63**	**10,099,085,712.62**
6	Cost of Collections - FIRS	**6,256,901,653.45**	**-**	**7,215,486,203.37**	**13,472,387,856.82**
7	Cost of Collections - DPR	**6,431,827,071.47**	**-**	**-**	**6,431,827,071.47**
8	FIRS Refund on Cost of Collection	**100,000,000.00**	**-**	**-**	**100,000,000.00**
9	FIRS Refund	**4,000,000,000.00**			**4,000,000,000.00**
10	NCS Refund	**486,434.02**			**486,434.02**
11	Police Trust Fund	**2,826,074,940.49**	**-**	**-**	**2,826,074,940.49**
12	13% Derivation Refund to Oil Producing States	**23,920,441,326.36**	**-**	**-**	**23,920,441,326.36**
13	North East Development Commission	**-**	**-**	**5,796,154,829.52**	**5,796,154,829.52**
	TOTAL	**560,066,255,407.70**	**5,148,732,691.01**	**201,255,376,025.07**	**766,470,364,123.78**

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of December, 2021 Shared in January, 2022

0	1	2	3	4=2-3	5	6	7
S/n	Beneficiaries	Gross Statutory Allocation	Less Deduction	Net Statutory Allocation	Exchange Gain Allocation	VAT	Total
		₦	₦	₦	₦	₦	₦
1	FGN (CRF Account)	229,136,353,199.50	61,271,752,655.85	167,864,600,543.65	2,265,710,919.88	26,237,260,861.64	196,367,572,325.17
2	Share of Derivation & Ecology	4,724,460,890.71	-	4,724,460,890.71	46,715,689.07	-	4,771,176,579.78
3	Stabilization	2,362,230,445.36	-	2,362,230,445.36	23,357,844.53	-	2,385,588,289.89
4	Development of Natural Resources	7,937,094,296.40	-	7,937,094,296.40	78,482,357.64	-	8,015,576,654.03
5	FCT-Abuja	4,724,460,890.71	112,119,855.00	4,612,341,035.71	46,715,689.07	1,874,090,061.55	6,533,146,786.33
	Total	**248,884,599,722.68**	**61,383,872,510.85**	**187,500,727,211.83**	**2,460,982,500.19**	**28,111,350,923.19**	**218,073,060,635.21**

Source: **Office of the Accountant-General of the Federation**

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Dr. (Mrs) Zainab S. Ahmed

Hon. Minister of Finance, Budget and National Planning
Abuja. Nigeria.

Office of the Accountant General of the Federation

Federation Account Department

Table III

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the month of December, 2021 shared in January, 2022

1	2	3	4	5	6=4+5	7	8	9	10=6-(7+8+9)	11	12	13	14	15	16	17	18=6+11+12+13+14	19=10+11+12+13+16	
							Deductions												
S/n	Beneficiaries	No. of LGC's	Statutory Allocation	13% Share of Derivation (Net)	Gross Total	External Debt	Contractual Obligation (ISPO)	Other Deductions	Net Statutory Allocation	Exchange Gain Allocation	TOTAL Share of Ecology	Transfer of 50% Share of Ecology to NDDC/ITYPPADEC	Net Share of Ecology	Gross VAT Allocation	VAT Deduction	Net VAT Allocation	Total Gross Amount	Total Net Amount	S/n
			₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	
1	ABIA	17	3,033,230,113.70	368,069,503.60	3,401,299,617.30	90,495,551.45	-	690,005,727.17	2,620,798,338.68	36,170,455.07	84,827,709.25	42,413,854.63	42,413,854.63	1,967,629,847.67	-	1,967,629,847.67	**5,489,927,629.30**	4,667,012,496.05	1
2	ADAMAWA	21	3,226,835,227.36	-	3,226,835,227.36	102,331,326.80	-	533,915,147.28	2,590,588,753.28	31,907,096.84	90,242,095.13	-	90,242,095.13	2,093,527,291.97	-	2,093,527,291.97	**5,442,511,711.31**	4,806,265,237.23	2
3	AKWA IBOM	31	3,256,821,953.54	7,343,809,970.28	10,600,631,923.82	80,009,252.76	-	1,240,857,304.63	9,279,765,366.43	144,729,311.68	91,080,707.83	45,540,353.92	45,540,353.92	2,199,262,903.10	-	2,199,262,903.10	**13,035,704,846.42**	11,669,297,935.11	3
4	ANAMBRA	21	3,220,790,131.46	-	3,220,790,131.46	86,007,208.38	-	354,233,251.27	2,780,549,671.81	31,847,322.65	90,073,037.19	-	90,073,037.19	2,372,491,105.75	-	2,372,491,105.75	**5,715,201,597.05**	5,274,961,137.40	4
5	BAUCHI	20	3,874,718,437.27	-	3,874,718,437.27	222,151,610.31	201,255,000.00	837,767,715.95	2,613,544,113.01	38,313,396.16	108,360,881.54	-	108,360,881.54	2,291,055,923.06	-	2,291,055,923.06	**6,312,448,638.03**	5,051,274,313.77	5
6	BAYELSA	8	2,866,190,325.66	7,046,510,493.23	9,912,700,816.89	172,604,749.97	-	1,442,203,429.90	8,297,892,637.02	114,406,010.85	80,156,252.68	40,078,126.34	40,078,126.34	1,756,598,690.04	-	1,756,598,690.04	**11,863,861,770.47**	10,208,975,464.26	6
7	BENUE	23	3,632,799,012.37	-	3,632,799,012.37	55,414,264.83	-	1,050,065,952.24	2,527,318,795.30	35,921,285.64	101,595,331.33	50,797,665.66	50,797,665.66	2,243,833,279.41	-	2,243,833,279.41	**6,014,148,908.74**	4,857,871,026.00	7
8	BORNO	27	4,024,620,674.69	-	4,024,620,674.69	38,682,179.93	-	586,259,531.51	3,399,678,963.25	39,795,636.46	112,553,067.08	-	112,553,067.08	2,246,702,400.14	-	2,246,702,400.14	**6,423,671,778.36**	5,798,730,066.92	8
9	CROSS RIVER	18	3,257,377,376.41	-	3,257,377,376.41	337,825,536.31	633,134,951.92	806,591,123.80	1,479,825,764.38	32,209,099.03	91,096,240.86	45,548,120.43	45,548,120.43	1,916,945,653.85	-	1,916,945,653.85	**5,297,628,370.15**	3,474,528,637.69	9
10	DELTA	25	3,289,042,242.29	10,665,196,440.00	13,954,238,683.19	57,727,995.84	-	1,591,644,714.93	12,304,865,972.42	187,475,765.48	91,981,784.63	45,990,892.32	45,990,892.32	2,335,106,803.96	-	2,335,106,803.96	**16,568,803,037.26**	14,873,439,434.17	10
11	EBONYI	13	2,898,013,863.89	-	2,898,013,863.89	85,077,064.76	-	454,663,217.61	2,358,273,581.52	28,655,695.90	81,046,233.96	-	81,046,233.96	1,877,690,395.74	-	1,877,690,395.74	**4,885,406,189.50**	4,345,665,907.13	11
12	EDO	18	3,028,888,950.74	1,296,939,934.94	4,325,828,885.68	144,369,361.52	-	1,086,996,907.23	3,094,462,616.93	44,455,893.73	84,706,303.72	42,353,151.86	42,353,151.86	2,185,309,349.43	-	2,185,309,349.43	**6,640,300,432.55**	5,366,581,011.94	12
13	EKITI	16	2,896,378,531.56	-	2,896,378,531.56	186,251,942.98	491,490,204.30	657,239,078.72	1,561,397,305.56	28,639,525.66	81,000,500.05	-	81,000,500.05	1,851,113,164.30	-	1,851,113,164.30	**4,857,131,721.57**	3,522,150,495.57	13
14	ENUGU	17	3,257,658,510.07	-	3,257,658,510.07	134,272,278.47	-	475,585,784.81	2,647,800,446.79	32,211,878.90	91,104,103.08	-	91,104,103.08	2,139,939,176.04	-	2,139,939,176.04	**5,520,913,668.09**	4,911,055,604.81	14
15	GOMBE	11	3,051,154,969.89	-	3,051,154,969.89	88,010,682.84	425,281,762.68	316,952,198.44	2,220,910,325.93	30,169,962.28	85,328,998.12	-	85,328,998.12	1,911,236,573.36	-	1,911,236,573.36	**5,077,890,503.65**	4,247,645,859.69	15
16	IMO	27	3,367,939,277.56	751,997,760.83	4,119,937,038.38	133,288,659.46	-	1,649,529,654.83	2,337,118,724.09	45,322,535.09	94,188,229.42	47,094,114.71	47,094,114.71	2,114,312,800.39	-	2,114,312,800.39	**6,373,760,603.27**	4,543,848,174.27	16
17	JIGAWA	27	3,622,531,117.24	-	3,622,531,117.24	53,213,368.04	-	318,131,729.73	3,251,186,019.49	35,819,756.21	101,308,178.03	-	101,308,178.03	2,382,338,532.10	-	2,382,338,532.10	**6,141,997,583.58**	5,770,652,485.83	17
18	KADUNA	23	4,244,216,542.04	-	4,244,216,542.04	687,279,853.72	-	358,163,054.52	3,198,773,633.80	41,967,010.61	118,694,313.77	-	118,694,313.77	2,688,474,438.51	-	2,688,474,438.51	**7,093,352,304.92**	6,047,909,396.68	18
19	KANO	44	5,138,096,632.24	-	5,138,096,632.24	124,682,148.02	292,615,190.00	953,322,198.26	3,767,477,093.96	50,805,738.53	143,692,681.04	-	143,692,681.04	3,789,957,928.51	-	3,789,957,928.51	**9,122,552,980.32**	7,751,933,444.04	19
20	KATSINA	34	3,981,878,660.00	-	3,981,878,660.00	176,028,006.62	850,000,000.00	400,209,728.72	2,555,640,924.66	39,373,001.43	111,357,738.32	-	111,357,738.32	2,580,047,234.80	-	2,580,047,234.80	**6,712,656,624.54**	5,286,418,899.20	20
21	KEBBI	21	3,420,453,634.73	-	3,420,453,634.73	82,333,068.08	-	345,913,013.31	2,992,207,553.34	33,821,604.66	95,656,852.78	47,828,426.39	47,828,426.39	2,012,069,954.22	-	2,012,069,954.22	**5,562,002,046.40**	5,085,927,538.62	21
22	KOGI	21	3,580,182,353.43	-	3,580,182,353.43	61,368,712.32	267,593,824.10	754,825,077.30	2,496,394,739.71	35,401,009.66	100,123,846.98	50,061,923.49	50,061,923.49	2,119,965,237.31	-	2,119,965,237.31	**5,835,672,447.37**	4,701,822,910.17	22
23	KWARA	16	2,883,465,356.70	-	2,883,465,356.70	80,347,486.10	632,203,900.00	530,278,032.77	1,640,635,937.83	28,511,839.99	80,639,368.51	40,319,684.26	40,319,684.26	2,022,386,250.81	-	2,022,386,250.81	**5,015,002,815.61**	3,731,853,712.48	23
24	LAGOS	20	4,339,455,929.26	-	4,339,455,929.26	2,729,185,836.03	1,000,000,000.00	-	610,270,093.23	42,908,742.10	121,357,790.90	-	121,357,790.90	13,263,453,099.90	**1,000,000,000.00**	12,263,453,099.90	**17,767,175,562.16**	13,037,989,726.13	24
25	NASSARAWA	13	2,987,276,305.40	-	2,987,276,305.40	73,078,018.00	124,722,672.83	279,212,234.36	2,510,263,380.21	29,538,327.08	83,542,559.05	-	83,542,559.05	1,767,571,844.85	-	1,767,571,844.85	**4,867,929,036.38**	4,390,916,111.19	25
26	NIGER	25	3,837,023,408.74	-	3,837,023,408.74	48,924,779.93	217,827,441.00	419,211,168.09	3,151,060,019.72	37,940,665.96	107,306,697.45	53,653,348.73	53,653,348.73	2,171,867,208.16	-	2,171,867,208.16	**6,154,137,980.32**	5,414,521,242.57	26
27	OGUN	20	3,009,462,811.79	-	3,009,462,811.79	158,669,498.15	-	1,444,489,237.72	1,406,304,075.92	29,757,708.29	84,163,029.79	-	84,163,029.79	2,187,249,032.27	-	2,187,249,032.27	**5,310,632,582.14**	3,707,473,846.27	27
28	ONDO	18	3,015,424,894.66	913,355,131.94	3,928,780,026.61	104,099,491.91	951,959,613.62	483,099,634.49	2,389,621,286.59	43,454,627.80	84,329,766.17	42,164,883.09	42,164,883.09	2,102,125,268.49	-	2,102,125,268.49	**6,158,689,689.07**	4,577,366,065.96	28
29	OSUN	30	2,954,293,376.60	-	2,954,293,376.60	207,012,696.75	-	1,629,955,441.28	1,117,325,238.57	29,212,190.35	82,620,154.16	-	82,620,154.16	2,029,985,523.40	-	2,029,985,523.40	**5,096,111,244.51**	3,259,143,106.48	29
30	OYO	33	3,633,200,393.40	-	3,633,200,393.40	449,026,038.25	-	1,753,339,732.86	1,430,834,622.29	35,925,254.51	101,606,556.40	-	101,606,556.40	3,764,068,448.28	-	3,764,068,448.28	**7,534,800,652.59**	5,332,434,881.48	30
31	PLATEAU	17	3,382,629,294.33	-	3,382,629,294.33	59,905,167.45	1,031,399,422.97	698,802,354.52	1,592,522,349.39	33,447,595.82	94,599,052.54	47,299,526.17	47,299,526.17	2,146,929,858.53	-	2,146,929,858.53	**5,657,605,801.03**	3,820,199,329.92	31
32	RIVERS	23	3,493,455,651.89	6,434,198,800.07	9,927,654,451.96	292,520,943.47	-	678,191,055.63	8,956,942,452.86	111,820,986.49	97,698,436.72	48,849,218.36	48,849,218.36	5,178,298,007.43	-	5,178,298,007.43	**15,315,471,882.60**	14,295,910,665.14	32
33	SOKOTO	23	3,509,994,530.83	-	3,509,994,530.83	68,150,704.62	-	916,187,597.99	2,525,656,228.22	35,300,272.00	99,838,933.00	-	99,838,933.00	2,173,199,663.19	-	2,173,199,663.19	**5,878,333,399.01**	4,893,995,096.40	33
34	TARABA	16	3,120,324,377.58	-	3,120,324,377.58	85,537,314.11	-	1,069,883,621.31	1,964,903,442.16	30,853,912.60	87,263,398.81	-	87,263,398.81	1,927,766,744.20	-	1,927,766,744.20	**5,166,208,433.19**	4,010,787,497.77	34
35	YOBE	17	3,216,653,878.84	-	3,216,653,878.84	54,061,838.01	-	834,126,878.21	2,328,465,162.62	31,806,425.19	89,957,362.21	-	89,957,362.21	1,887,413,656.54	-	1,887,413,656.54	**5,225,831,320.78**	4,337,642,604.56	35
36	ZAMFARA	14	3,223,504,412.36	-	3,223,504,412.36	48,419,095.79	488,822,936.86	697,903,204.81	1,988,359,174.90	31,874,161.59	90,148,945.12	-	90,148,945.12	2,006,579,787.58	-	2,006,579,787.58	**5,352,107,306.65**	4,116,962,069.19	36
	Total (States/LGCs)		**122,835,983,150.50**	**34,820,078,035.78**	**157,656,061,194.28**	**7,658,263,731.90**	**7,608,306,920.28**	**28,339,755,724.18**	**114,049,634,807.85**	**1,691,771,699.86**	**3,435,247,137.44**	**689,993,290.35**	**2,745,253,847.10**	**93,704,503,077.27**	**1,000,000,000.00**	**92,704,503,077.27**	**256,487,583,108.86**	**211,191,163,432.08**	

Source: **Office of the Accountant-General of the Federation**

Office of the Accountant-General of the Federation
Federation Account Department

Distribution of Federal Allocation to Local Governments from the Federation Account Made by the Board of Internal Revenue – Mid-Year Exercise, 2026

| Month | Date | Description | Gross Amount | Deductions | Net Amount | Distribution | | |

Office of the Commissioner of Income Tax (Appeals)-1
Pune Pune Pune

Appeal Nos. 10/2011-12 to 1000/2011-12 Assessment Years 2006-07 to 2008-09

Sr. No.	Appeal No.	Name of the Assessee	Assessment Year	Date of Order	Result
1	10	[illegible]	2006-07	[illegible]	[illegible]
2	11	[illegible]	2006-07	[illegible]	[illegible]
3	12	[illegible]	2006-07	[illegible]	[illegible]

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Office of the Accountant-General of the Federation
Federation Account Department

Details of Distribution of Ecology Revenue Allocation to States by Federation Account Allocation Committee for the month of December, 2021 Shared in January, 2022

S/N	States	Gross Statutory Allocation	Exchange Gain	Total
		₦	₦	₦
1	ABIA	83,997,141.61	830,567.64	84,827,709.25
2	ADAMAWA	89,358,513.99	883,581.14	90,242,095.13
3	AKWA IBOM	90,188,915.64	891,792.19	91,080,707.83
4	ANAMBRA	89,191,111.33	881,925.86	90,073,037.19
5	BAUCHI	107,299,895.19	1,060,986.36	108,360,881.54
6	BAYELSA	79,371,424.35	784,828.34	80,156,252.68
7	BENUE	100,600,588.03	994,743.29	101,595,331.33
8	BORNO	111,451,034.07	1,102,033.01	112,553,067.08
9	CROSS RIVER	90,204,296.58	891,944.28	91,096,240.86
10	DELTA	91,081,169.79	900,614.84	91,981,784.63
11	EBONYI	80,252,691.62	793,542.35	81,046,233.96
12	EDO	83,876,924.79	829,378.93	84,706,303.72
13	EKITI	80,207,405.49	793,094.56	81,000,500.05
14	ENUGU	90,212,081.82	892,021.26	91,104,103.08
15	GOMBE	84,493,522.24	835,475.88	85,328,998.12
16	IMO	93,266,010.76	922,218.65	94,188,229.42
17	JIGAWA	100,316,246.32	991,931.71	101,308,178.03
18	KADUNA	117,532,150.39	1,162,163.37	118,694,313.77
19	KANO	142,285,752.89	1,406,928.14	143,692,681.04
20	KATSINA	110,267,409.05	1,090,329.27	111,357,738.32
21	KEBBI	94,720,254.50	936,598.28	95,656,852.78
22	KOGI	99,143,511.33	980,335.65	100,123,846.98
23	KWARA	79,849,809.88	789,558.63	80,639,368.51
24	LAGOS	120,169,548.81	1,188,242.09	121,357,790.90
25	NASSARAWA	82,724,574.61	817,984.44	83,542,559.05
26	NIGER	106,256,032.86	1,050,664.60	107,306,697.45
27	OGUN	83,338,970.17	824,059.61	84,163,029.79
28	ONDO	83,504,074.01	825,692.17	84,329,766.17
29	OSUN	81,811,201.20	808,952.96	82,620,154.16
30	OYO	100,611,703.20	994,853.20	101,606,556.40
31	PLATEAU	93,672,811.23	926,241.12	94,599,052.34
32	RIVERS	96,741,848.82	956,587.90	97,698,436.72
33	SOKOTO	98,861,387.01	977,545.99	99,838,933.00
34	TARABA	86,408,982.76	854,416.04	87,263,398.81
35	YOBE	89,076,568.95	880,793.26	89,957,362.21
36	ZAMFARA	89,266,276.03	882,669.09	90,148,945.12
	Total	**3,401,611,841.31**	**33,635,296.13**	**3,435,247,137.44**

Office of the Accountant General of the Federation

Federation Account Department

Summary of Distribution of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the month of December, 2021 Shared in January, 2022

S/n	State	Gross Statutory Allocation	Deduction	Exchange Gain	Total Ecology Fund	Transfer of 50% to NDDC/HYPPADEC	Net Total Ecology Fund	VAT	Total Net Allocation
		₦	₦	₦	₦	₦	₦	₦	₦
1	ABIA	1,961,234,185.10	-	19,392,774.86	59,418,808.80	29,709,404.40	29,709,404.40	1,171,182,749.76	3,181,519,114.12
2	ADAMAWA	2,473,815,441.53	-	24,461,202.17	74,948,299.31	0.00	74,948,299.31	1,421,039,268.55	3,994,264,211.56
3	AKWA IBOM	3,294,976,799.92	-	32,580,883.88	99,826,730.51	49,913,365.26	49,913,365.26	1,923,583,576.15	5,301,054,625.21
4	ANAMBRA	2,487,184,202.45	-	24,593,393.10	75,353,327.87	0.00	75,353,327.87	1,605,682,297.00	4,192,813,220.42
5	BAUCHI	2,823,446,252.52	-	27,918,367.89	85,540,938.61	0.00	85,540,938.61	1,527,665,926.22	4,464,571,485.25
6	BAYELSA	1,149,245,972.32	-	11,363,797.64	34,818,293.10	17,409,146.55	17,409,146.55	641,417,614.90	1,819,436,531.41
7	BENUE	3,072,346,503.95	(139,538,498.52)	30,379,505.16	93,081,780.27	46,540,890.14	46,540,890.14	1,617,391,786.42	4,627,120,187.15
8	BORNO	3,335,647,594.47	-	32,983,038.59	101,058,918.99	0.00	101,058,918.99	1,786,897,907.62	5,256,587,459.67
9	CROSS RIVER	2,150,386,944.91	(38,551,266.18)	21,263,126.15	65,149,502.13	32,574,751.07	32,574,751.07	1,185,751,071.39	3,351,424,627.34
10	DELTA	2,755,412,457.18	0.00	27,245,646.56	83,479,743.11	41,739,871.56	41,739,871.56	1,751,683,597.90	4,576,081,573.19
11	EBONYI	1,590,717,675.08	(47,146,022.56)	15,729,090.37	48,193,402.96	0.00	48,193,402.96	934,151,799.28	2,541,645,945.13
12	EDO	2,108,263,477.03	-	20,846,607.34	63,873,302.53	31,936,651.27	31,936,651.27	1,347,866,793.98	3,508,913,529.62
13	EKITI	1,674,037,655.56	-	16,552,962.21	50,717,718.53	0.00	50,717,718.53	1,051,057,566.50	2,792,365,902.81
14	ENUGU	2,142,027,036.22	-	21,180,462.98	64,896,224.98	0.00	64,896,224.98	1,280,358,814.61	3,508,462,538.79
15	GOMBE	1,467,718,421.27	(53,983,557.43)	14,512,868.03	44,466,938.68	0.00	44,466,938.68	873,013,334.27	2,345,728,004.81
16	IMO	2,870,792,718.47	-	28,386,531.95	86,975,377.51	43,487,688.76	43,487,688.76	1,705,630,743.88	4,648,297,683.05
17	JIGAWA	3,016,038,045.02	-	29,822,724.50	91,375,823.09	0.00	91,375,823.09	1,869,578,304.76	5,006,814,897.36
18	KADUNA	3,391,820,370.38	-	33,538,477.61	102,760,765.44	0.00	102,760,765.44	1,917,246,110.94	5,445,365,724.37
19	KANO	5,400,068,728.09	(512,664,445.04)	53,396,130.80	163,603,945.77	0.00	163,603,945.77	3,519,655,766.97	8,624,060,126.57
20	KATSINA	4,111,164,239.59	-	40,651,383.25	124,554,468.69	0.00	124,554,468.69	2,314,464,357.86	6,590,834,449.39
21	KEBBI	2,594,585,924.00	-	25,655,386.32	78,607,239.31	39,303,619.65	39,303,619.65	1,375,925,414.72	4,035,470,344.69
22	KOGI	2,681,694,602.02	(187,142,998.77)	26,516,720.98	81,246,339.69	40,623,169.84	40,623,169.84	1,438,881,439.14	4,000,572,933.21
23	KWARA	1,897,579,824.82	-	18,763,357.58	57,490,295.47	28,745,147.74	28,745,147.74	1,149,159,795.19	3,094,248,125.33
24	LAGOS	3,232,519,998.22	-	31,963,308.12	97,934,499.19	0.00	97,934,499.19	7,937,500,647.11	11,299,918,452.64
25	NASSARAWA	1,692,968,259.92	(39,238,127.24)	16,740,148.91	51,291,252.26	0.00	51,291,252.26	863,426,788.44	2,585,188,322.30
26	NIGER	3,133,553,658.39	-	30,984,724.35	94,936,151.48	47,468,075.74	47,468,075.74	1,654,325,656.51	4,866,332,114.99
27	OGUN	2,235,465,850.11	(115,776,950.40)	22,104,390.32	67,727,107.21	0.00	67,727,107.21	1,445,966,414.00	3,655,486,811.23
28	ONDO	2,135,011,289.99	(47,177,126.82)	21,111,090.96	64,683,671.43	32,341,835.71	32,341,835.71	1,305,414,160.81	3,446,701,250.64
29	OSUN	2,891,926,772.24	(82,028,645.10)	28,595,506.46	87,615,668.36	0.00	87,615,668.36	1,772,015,206.52	4,698,124,508.48
30	OYO	3,647,939,982.53	(83,688,581.46)	36,071,000.25	110,520,329.48	0.00	110,520,329.48	2,947,630,634.93	6,658,473,365.73
31	PLATEAU	2,286,769,596.35	-	22,611,684.15	69,281,438.41	34,640,719.21	34,640,719.21	1,282,488,984.39	3,626,510,984.10
32	RIVERS	2,834,577,686.09	-	28,028,436.02	85,878,183.66	42,939,091.83	42,939,091.83	3,326,797,386.91	6,232,342,600.86
33	SOKOTO	2,854,858,454.30	(35,989,038.17)	28,228,973.20	86,492,622.83	0.00	86,492,622.83	1,564,265,167.68	4,497,856,179.84
34	TARABA	2,139,725,962.60	-	21,157,709.86	64,826,510.17	0.00	64,826,510.17	1,093,100,172.26	3,318,810,354.89
35	YOBE	2,151,306,935.41	-	21,272,223.06	65,177,374.75	0.00	65,177,374.75	1,112,785,955.27	3,350,542,488.49
36	ZAMFARA	1,943,849,627.00	-	19,220,875.54	58,892,115.08	0.00	58,892,115.08	1,076,670,221.36	3,098,632,838.98
37	FCT-ABUJA	858,538,669.17	-	8,489,270.30	26,010,838.18	0.00	26,010,838.18	2,801,478,719.89	3,694,517,497.54
		94,489,217,814.23	**(1,382,925,257.69)**	**934,313,781.39**	**2,862,705,947.87**	**559,373,428.72**	**2,303,332,519.15**	**65,593,152,154.09**	**161,937,091,011.17**